Form SF-SAC Worksheet & Single Audit Component Checklist

For Audits With Fiscal Periods Ending in 2008, 2009 and 2010

Enter and Submit Form SF-SAC data and Single Audit package only at:
http://harvester.census.gov/fac/collect/ddeindex.html

WORKSHEET CONTENTS:

Data Needed to Enter a New Form (page 1)
Audit Components Required for Single Audit Submission (page 2)
DRAFT Form SF-SAC (pages 3-8)

DATA NEEDED TO ENTER A NEW FORM:

Web Address: http://harvester.census.gov/fac/collect/ddeindex.html

To Begin, Click <Enter a New Form>

1. Employer Identification Number (EIN): __ __ - __ __ __ __ __ __ __

2. Fiscal year ending date for this submission MM / DD / YYYY

3. PASSWORD: _____
Please choose a password for this report which meets the following criteria:
- Password must have at least twelve (12) non-blank characters
- It must contain characters from each of the following four categories:
  - English upper case characters (A...Z)
  - English lower case characters (a...z)
  - Base 10 digits (0...9)
  - Non-alphanumeric special characters (!, $, #, %)
- Six of the characters must only occur once in the password
- Password must change after 90 days
- Passwords cannot be reused within two years from the date of last use

4. Please re-enter password: (in order to prevent an error, do not copy and paste).

5. Please select a question to answer for password retrieval:
What is the name of your favorite pet?
What is the last name of your first grade teacher?
What is your favorite movie?
Who is your favorite author? Who is your favorite athlete?
Who was your first crush?

6. Please enter the answer to your question: _____
(Note: Do not use your password)

<Next Page>.....

Print your report ID, password, security Question and answer.

<Next Page>.....

Enter Email address for: Auditor's certifying official _____
(enter twice)
Auditee's certifying official _____
(enter twice)

Please add emails for additional auditor contacts, additional auditee contacts.

Form SF-SAC Worksheet & Single Audit Component Checklist

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AUDIT COMPONENTS REQUIRED FOR SINGLE AUDIT SUBMISSION:

Single Audit Component Checklist

According to §__ .320(c) of the OMB Circular A-133, the following must be submitted to the Federal Audit Clearinghouse:

1. A completed Form SF-SAC.
2. One complete copy of the Single Audit reporting package.

Please enter the starting pdf file page number for each of the following components. If auditor reports have been completed, then list the starting page number of the combined report for each corresponding report on the checklist. If a component is not required, enter 'N/A' instead of a page number. Each component on the checklist must have a numeric page number or 'N/A' listed.

The following is a key for the Component Checklist
* = Required (cannot be blank or 'N/A').
** = Required if prior audit findings exist.
*** = Required if findings exist.
Note: These codes do not apply to a program specific audit..

Page Number		Component
_____	*	Financial Statement(s) §__ .310(a)
_____	*	Schedule of expenditures of Federal Awards §__ .310(b)
_____	**	Summary Schedule of Prior Audit Findings §__ .315(b)
_____	*	Opinion on Financial Statements §__ .505(a)
_____	*	A-133 Report on Internal Control §__ .505(b) (major programs)
_____	*	GAS Report on Internal Control §__ .505(b)
_____	*	A-133 Report on Compliance §__ .505(c) (major programs)
_____	*	GAS Report on Compliance §__ .505(c)
_____	*	Schedule of Findings and Questioned Costs §__ .505(d)
_____	***	Corrective Action Plan (if findings) §__ .315(c)
_____	*	Opinion or Disclaimer of Opinion on Schedule of Federal Awards §__ .505(a

INTERNET REPORT ID:# VERSION: 1

OMB No. 0348-0057

FORM **SF-SAC**
(8-6-2008)

U.S. DEPT. OF COMM.– Econ. and Stat. Admin.– U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS for Fiscal Year Ending Dates in 2008, 2009, or 2010

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

PART 1 GENERAL INFORMATION *(To be completed by auditee, except for Items 6, 7, and 8)*

1. Fiscal period ending date for this submission

Month # / Day # / Year #

2. Type of Circular A-133 audit
1 ☐ Single audit
2 ☐ Program-specific audit

3. Audit period covered
1 ☐ Annual 3 ☐ Other – ____ Months
2 ☐ Biennial

4. Auditee Identification Numbers

a. Primary Employer Identification Number (EIN)

__ – _____

b. Are multiple EINs covered in this report? 1 ☐ Yes 2 ☐ No

c. If Part I, Item 4b = "Yes," complete Part I, Item 4c on the continuation sheet on Page 4.

d. Data Universal Numbering System (DUNS) Number

__ – ___ – ____

e. Are multiple DUNS covered in this report? 1 ☐ Yes 2 ☐ No

f. If Part I, Item 4e = "Yes," complete Part I, Item 4f on the continuation sheet on Page 4.

5. AUDITEE INFORMATION

a. Auditee name

b. Auditee address *(Number and street)*

City

State ZIP + 4 Code –

c. Auditee contact
Name

Title

d. Auditee contact telephone
( ) –

e. Auditee contact FAX
( ) –

f. Auditee contact E-mail

g. AUDITEE CERTIFICATION STATEMENT – This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II,** and **III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Auditee certification Date

NOT FOR SUBMISSION

Name of certifying official

NOT FOR SUBMISSION

Title of certifying official

NOT FOR SUBMISSION

6. PRIMARY AUDITOR INFORMATION
(To be completed by auditor)

a. Primary auditor name

b. Primary auditor address *(Number and street)*

City

State ZIP + 4 Code –

c. Primary auditor contact
Name

Title

d. Primary auditor contact telephone
( ) –

e. Primary auditor contact FAX
( ) –

f. Primary auditor contact E-mail

g. AUDITOR STATEMENT – The data elements and information included in this form are limited to those prescr bed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9f, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and **is not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s) A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form As required by OMB Circular A-133, the information in **Parts II** and **III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

7a. Add Secondary auditor information? (Optional)
1 ☐ Yes 2 ☐ No

b. If "Yes," complete **Part I, Item 8** on the continuation sheet on page 5.

Auditor certification Date

NOT FOR SUBMISSION

SAMPLE

INTERNET REPORT ID:# VERSION: 1 Primary EIN: ☐☐ – ☐☐☐☐☐☐☐

PART II FINANCIAL STATEMENTS *(To be completed by auditor)*

1. Type of audit report

Mark either: 1 ☐ Unqualified opinion **OR**

any combination of: 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 ☐ Yes 2 ☐ No

3. Is a significant deficiency disclosed? 1 ☐ Yes 2 ☐ No – *SKIP to Item 5*

4. Is any significant deficiency reported as a material weakness? 1 ☐ Yes 2 ☐ No

5. Is a material noncompliance disclosed? 1 ☐ Yes 2 ☐ No

PART III FEDERAL PROGRAMS *(To be completed by auditor)*

1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending $500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12) 1 ☐ Yes 2 ☐ No

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 §___ .520(b)) $

3. Did the auditee qualify as a low-risk auditee? (§___ .530) 1 ☐ Yes 2 ☐ No

4. Is a significant deficiency disclosed for any major program? (§ ___ .510(a)(1)) 1 ☐ Yes 2 ☐ No –*SKIP to Item 6*

5. Is any significant deficiency reported for any major program as a material weakness? (§ ___ .510(a)(1)) 1 ☐ Yes 2 ☐ No

6. Are any known questioned costs reported? (§ ___.510(a)(3) or (4)) 1 ☐ Yes 2 ☐ No

7. Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§___.315(b)) 1 ☐ Yes 2 ☐ No

8. Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. *(Mark (X) all that apply or None)*

- 98 ☐ U.S. Agency for International Development
- 10 ☐ Agriculture
- 23 ☐ Appalachian Regional Commission
- 11 ☐ Commerce
- 94 ☐ Corporation for National and Community Service
- 12 ☐ Defense
- 84 ☐ Education
- 81 ☐ Energy
- 66 ☐ Environmental Protection Agency
- 39 ☐ General Services Administration
- 93 ☐ Health and Human Services
- 97 ☐ Homeland Security
- 14 ☐ Housing and Urban Development
- 03 ☐ Institute of Museum and Library Services
- 15 ☐ Interior
- 16 ☐ Justice
- 17 ☐ Labor
- 09 ☐ Legal Services Corporation
- 43 ☐ National Aeronautics and Space Administration
- 89 ☐ National Archives and Records Administration
- 05 ☐ National Endowment for the Arts
- 06 ☐ National Endowment for the Humanities
- 47 ☐ National Science Foundation
- 07 ☐ Office of National Drug Control Policy
- 59 ☐ Small Business Administration
- 96 ☐ Social Security Administration
- 19 ☐ U.S. Department of State
- 20 ☐ Transportation
- 21 ☐ Treasury
- 64 ☐ Veterans Affairs
- 00 ☐ **None**
- ☒ Other – *Specify:*
  - 99
  -

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Primary EIN: ☐☐ – ☐☐☐☐☐☐☐

FORM SF-SAC (8-6-2008)

PART III FEDERAL PROGRAMS – Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR | **10.** AUDIT FINDINGS

CFDA Number: Federal Agency Prefix[1] (a)	CFDA Number: Extension[2] (b)	Research and development (c)	Name of Federal program (d)	Amount expended (e)	Direct award (f)	Major program: Major program (g)	Major program: If yes, type of audit report[3] (h)	Type(s) of compliance requirement(s)[4] (a)	Audit finding reference number(s)[5] (b)
	.	1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No			
	.	1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No			
	.	1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No			
	.	1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No			
	.	1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No			
	.	1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No			
	.	1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No			
	.	1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No			
	.	1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No			
	.	1 ☐ Yes 2 ☐ No		$ .00	1 ☐ Yes 2 ☐ No	1 ☐ Yes 2 ☐ No			
TOTAL FEDERAL AWARDS EXPENDED →				$ .00					

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[1] See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See Instructions)*

[3] If major program is marked "Yes," enter only one letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

[4] Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under §___ .510(a)) reported for each Federal program.

A. Activities allowed or unallowed
B. Allowable costs/cost principles
C. Cash management
D. Davis – Bacon Act
E. Eligibility
F. Equipment and real property management
G. Matching, level of effort, earmarking
H. Period of availability of Federal funds
I. Procurement and suspension and debarment
J. Program income
K. Real property acquisition and relocation assistance
L. Reporting
M. Subrecipient monitoring
N. Special tests and provisions
O. None
P. Other

[5] N/A for NONE

Primary EIN: ___ – _____

PART I Item 5 Continuation Sheet

c. List the multiple Employer Identification Numbers (EINs) covered in this report.

1	N / A	21	–	41	–
2	–	22	–	42	–
3	–	23	–	43	–
4	–	24	–	44	–
5	–	25	–	45	–
6	–	26	–	46	–
7	–	27	–	47	–
8	–	28	–	48	–
9	–	29	–	49	–
10	–	30	–	50	–
11	–	31	–	51	–
12	–	32	–	52	–
13	–	33	–	53	–
14	–	34	–	54	–
15	–	35	–	55	–
16	–	36	–	56	–
17	–	37	–	57	–
18	–	38	–	58	–
19	–	39	–	59	–
20	–	40	–	60	–

f. List the multiple DUNS covered in the report.

1	N / A	–	21	–	–
2	–	–	22	–	–
3	–	–	23	–	–
4	–	–	24	–	–
5	–	–	25	–	–
6	–	–	26	–	–
7	–	–	27	–	–
8	–	–	28	–	–
9	–	–	29	–	–
10	–	–	30	–	–
11	–	–	31	–	–
12	–	–	32	–	–
13	–	–	33	–	–
14	–	–	34	–	–
15	–	–	35	–	–
16	–	–	36	–	–
17	–	–	37	–	–
18	–	–	38	–	–
19	–	–	39	–	–
20	–	–	40	–	–

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PART I GENERAL INFORMATION – Continued

8. Part I, Item 8, Secondary Auditor's Contact Information. *(List the Secondary Auditor's Contact information)*

1. a. Secondary Auditor name
N / A
b. Secondary Auditor address *(Number and street)*
City
State ZIP + 4 Code –
c. Secondary Auditor contact
Name
Title
d. Secondary Auditor contact telephone
( ) –
e. Secondary Auditor contact FAX
( ) –
f. Secondary Auditor contact E-mail

2. a. Secondary Auditor name
b. Secondary Auditor address *(Number and street)*
City
State ZIP + 4 Code –
c. Secondary Auditor contact
Name
Title
d. Secondary Auditor contact telephone
( ) –
e. Secondary Auditor contact FAX
( ) –
f. Secondary Auditor contact E-mail

3. a. Secondary Auditor name
b. Secondary Auditor address *(Number and street)*
City
State ZIP + 4 Code –
c. Secondary Auditor contact
Name
Title
d. Secondary Auditor contact telephone
( ) –
e. Secondary Auditor contact FAX
( ) –
f. Secondary Auditor contact E-mail

4. a. Secondary Auditor name
b. Secondary Auditor address *(Number and street)*
City
State ZIP + 4 Code –
c. Secondary Auditor contact
Name
Title
d. Secondary Auditor contact telephone
( ) –
e. Secondary Auditor contact FAX
( ) –
f. Secondary Auditor contact E-mail

5. a. Secondary Auditor name
b. Secondary Auditor address *(Number and street)*
City
State ZIP + 4 Code –
c. Secondary Auditor contact
Name
Title
d. Secondary Auditor contact telephone
( ) –
e. Secondary Auditor contact FAX
( ) –
f. Secondary Auditor contact E-mail

6. a. Secondary Auditor name
b. Secondary Auditor address *(Number and street)*
City
State ZIP + 4 Code –
c. Secondary Auditor contact
Name
Title
d. Secondary Auditor contact telephone
( ) –
e. Secondary Auditor contact FAX
( ) –
f. Secondary Auditor contact E-mail

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